

STATE OF MICHIGAN



WILLIAM G. MILLIKEN, Governor

DEPARTMENT OF TREASURY

LOREN E. MONROE, State Treasurer

STATE TAX COMMISSION

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Lansing, Michigan 48922 Telephone 517 373-0500

COMMISSION MEMBERS

W. EUGENE ATKINSON  
WARD G. DEXEL  
ROBERT O. VANDERMARK

No. 27 - November 22, 1982

Tribunal Actions

Sections 53a and 24c

General Property Tax Act

TO: Equalization Directors  
Assessing Officers

FROM: <sup>EE</sup> Emil E. Tahvonen, Administrator  
State Tax Commission

RE: Section 53a - General Property Tax Act  
Section 24c - General Property Tax Act

Section 53a (211.53a M.C.L.) of the General Property Tax Act provides in its entirety, as follows:

"Sec. 53a. Any taxpayer who is assessed and pays taxes in excess of the correct and lawful amount due because of a clerical error or mutual mistake of fact made by the assessing officer and the taxpayer may recover the excess so paid, without interest, if suit is commenced within 3 years from the date of payment, notwithstanding that the payment was not made under protest."

The Michigan Tax Tribunal advised that actions under Section 53a are within the jurisdiction of the Tribunal and petitions filed with the Tribunal are honored during the 3 year period if the Tribunal feels that the facts indicate mutual mistakes of facts or clerical errors. However, the Tribunal further advises that a taxpayer cannot benefit from delinquent payments. Petitions are accepted only if taxes are paid during the current tax collection period and therefore not returned delinquent to the county treasurer.

Section 24c - Assessment Increase Notices; Tribunal policy is that an appeal will be accepted within 60 days after receipt of the first tax bill if the local unit of government failed to notify the taxpayer of an assessment increase.